

## **BOARD DOCUMENT 07-01**

Indiana Board of Accountancy  
Minutes of Meeting  
Held on  
January 19, 2007

Indiana Professional Licensing Agency  
Indiana Government Center-South  
402 West Washington Street  
Room W064  
Indianapolis, IN 46204

MEMBERS PRESENT: Richard Beuter, Chairman  
Cindy Peck, Vice-Chairman  
Timothy Deisher  
Michael Flowers  
Randolph G. Holt  
Joseph Higgins

STATE OFFICIALS PRESENT: James Schmidt, Deputy Attorney General

MINUTES COMPILED AND  
TRANSCRIBED BY: Deborah Widemon, Board Director

### **MINUTE NO. 07-01 CALL TO ORDER AND ESTABLISHMENT OF QUORUM**

The meeting was called to order at 10:00 a.m. on January 19, 2007 pursuant to public notice posted at the principal office of the Board at least forty-eight (48) hours prior to the meeting. A copy of the agenda is attached to the minutes and marked as **BOARD EXHIBIT 07-01A**.

### **MINUTE NO. 07-02 ADOPTION OF THE AGENDA**

T. Deisher moved to adopt the agenda C. Peck seconded the motion. Motion carried.

### **MINUTE NO. 07-03 ADOPTION OF THE MINUTES FROM THE DECEMBER 15, 2006 MEETING OF THE BOARD**

C. Peck moved to approve the minutes of December 15, 2006 as amended. J. Higgins seconded the motion. Motion carried.

**MINUTE NO. 07-04**  
**ADMINISTRATIVE HEARING**

**DAVID NORRIS, LICENSE NO.: CP08600288**  
**RE: PETITION FOR REINSTATEMENT**

Mr. Norris appeared with counsel, Mark Stuann to request reinstatement of his certified public accountant certificate. Jeremy Braunstein, Deputy Attorney General represented the State of Indiana. Mr. Stuann informed the Board that his client had met the terms of the final order and would like his CPA certificate reinstated.

Mr. Norris testified that he has not performed any accountancy duties since the suspension of his license as required by the final order. He also admitted to his wrong doing and assured the Board that he will not return to this type of activity. He further informed the Board that his membership in the Indiana CPA Society and the AICPA had been terminated. Mr. Norris also informed the Board of his current address.

Mr. Braunstein informed the Board that Mr. Norris appeared to have met all the terms of the Board's final order and had no objections to reinstating his license.

The Board expressed concerns about the severity of the federal charges and does not believe Mr. Norris should offer accountancy services to the public at this time. They also noted that even though Mr. Norris had completed a number of CPE hours in Ethics, this does not establish that he can practice competently.

The hearing was reopened at the request of Mr. Stuann. Mr. Stuann continued by informing the Board that the federal judge agreed that Mr. Norris' probation was appropriate and the Board agreed that the settlement terms were sufficient. He further informed the Board that he believes that his client will not commit any additional unethical acts. He also reminded the Board that Mr. Norris did self report his activities.

The Board expressed additional concerns about Mr. Norris' ability to practice competently and agreed that he is making an effort, but also believes that the suspension should be extended.

J. Higgins moved to reinstate the license on probation. M. Flowers seconded the motion. C. Peck, R. Holt and T. Deisher opposed the motion. Motion failed.

R. Holt moved to deny the reinstatement and to allow Mr. Norris to request reinstatement in June 2007. C. Peck seconded the motion. M. Flowers and R. Beuter opposed the motion. Motion carried.

**MINUTE NO. 07-05**  
**GRANTING OR DENYING PETITION FOR REVIEW AND APPOINTMENT OF AN**  
**ADMINISTRATIVE LAW JUDGE**

**LEN W. MARTIN**

**RE: APPEAL OF DENIED APPLICATION FOR LICENSURE AS A CERTIFIED  
PUBLIC ACCOUNTANT BY RECIPROCITY**

The Board determined that this request was moot because Mr. Martin reapplied and had been approved for licensure.

**MINUTE NO. 07-06  
OLD/NEW BUSINESS**

**PROJECTS**

**PROJECT 01-01**

**RE: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
PROFESSIONAL ETHICS EXECUTIVE COMMITTEE**

No new information offered.

**PROJECT 01-03**

**RE: POTENTIAL AMENDMENTS TO INDIANA CODE 25-2.1 AND TITLE 872 OF  
THE INDIANA ADMINISTRATIVE CODE**

No new information offered.

**PROJECT 05-01**

**RE: CERTIFIED PUBLIC ACCOUNTANT EXAMINATION SITE VISITS**

C. Peck informed the Board that she visited the Carmel examination site on December 6 and was impressed with the facility, but did note that it was somewhat hard to find because there are no signs.

**ACCOUNTANCY FIRM PERMIT RENEWAL APPLICATIONS**

**GREGORY D. SPURLING & ASSOCIATES, FP50200118**

**RE: REQUEST FOR EXTENSION OF 90 DAY TEMPORARY PERMIT**

The Board reviewed Mr. Spurling's request for an extension of his temporary permit. J. Higgins moved to grant an extension for an additional 90 days. C. Peck seconded the motion. Motion carried.

**ANDERSON & COMPANY, PC, FP50300145**

**RE: REQUEST FOR EXTENSION OF 90 DAY TEMPORARY PERMIT**

The Board reviewed the request from Anderson & Company for an extension of their temporary permit. R. Holt moved to grant an extension for an additional 90 days. C. Peck seconded the motion. Motion carried.

**THOMAS & REED, LLC, FP50400018**

**RE: REQUEST FOR EXTENSION OF 90 DAY TEMPORARY PERMIT**

The Board reviewed the request from Thomas & Reed for an extension of their temporary permit. T. Deisher moved to grant an extension for an additional 90 days. J. Higgins seconded the motion. Motion carried.

**SUE A. PEPPERS, CPA, FP50100056**

**RE: RECONSIDERATION OF DENIAL OF FIRM PERMIT RENEWAL APPLICATION**

Ms. Peppers firm permit renewal application was denied and a timely petition of the denial was not submitted, thus the firm permit renewal application can not be reconsidered.

R. Holt moved to deny the request for reconsideration of the denial. C. Peck seconded the motion. Motion carried.

**CONTINUING PROFESSIONAL EDUCATION (CPE) AUDIT DISCIPLINARY PROCEDURE**

Jim Schmidt explained to the Board the new statute requirements for disciplinary action for non compliance of a CPE audit. He further explained that the Board should issue a letter of non compliance, which will also give the licensee appeal rights. He continued by informing the Board that they may want to impose a civil penalty and give the licensee a time frame in which to achieve compliance.

**MINUTE NO. 07-07**

**ACTION ON APPLICATIONS - RE: INITIAL APPLICATIONS, RECIPROCITY APPLICATIONS, TRANSFER OF GRADES APPLICATIONS, PROFESSIONAL CORPORATION APPLICATIONS**

During the application's committee meeting the Board considered issuance of a license for the above stated applications. C. Peck moved to accept the applications as indicated on each folder. J. Higgins seconded the motion. Motion carried.

A list of applicants reviewed is attached and marked as **BOARD EXHIBIT 07-01B.**

**MINUTE NO. 07-08**

**STANDING REPORTS**

**BOARD LIAISON TO THE ATTORNEY GENERAL'S OFFICE – MICHAEL FLOWERS**

No new information offered.

**INDIANA PROFESSIONAL LICENSING AGENCY – DEBORAH WIDEMON**

No new information offered.

**ADVISORY COUNSEL – JAMES SCHMIDT**

No new information offered

**MINUTE NO. 07-09**

**DISCUSSION**

**NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY (NASBA)**

**NASBA CPA MOBILITY TASK FORCE**

The Board reviewed and noted the above correspondence.

**MAILING LIST AUTHORIZATION**

The Board approved the authorization to release CPA candidate's names to those requesting them from NASBA. They stipulated that the candidate should be given the choice to "opt in" rather than to "opt out" of being included on this list.

**VICE CHAIR RECOMMENDATIONS FOR 2007-2008**

The Board reviewed the request to nominate candidates for the Vice Chair position. T. Deisher suggested that the Board nominate Robert Pearson.

**AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA)**

**UNIFORM CPA EXAMINATION CANDIDATE FEES**

The Board reviewed and noted the above correspondence.

**MINUTE NO. 07-10**

**ADJOURNMENT**

There being no further business, the meeting adjourned at 11:40 a.m.

**DATE:** \_\_\_\_\_

\_\_\_\_\_  
**Richard Beuter, Chairman**

**ATTEST:**

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**Deborah Widemon, Board Director**